



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SEP 16 2004


In re:

In your letter dated December 5, 2003, you requested a waiver of the minimum funding standard for the plan year ending _____, for the above-named pension plan under section 412(d) of the Internal Revenue Code (the "Code") and section 303 of the Employee Retirement Income Security Act of 1974 (ERISA). In a letter dated September 10, 2004, _____ an authorized representative listed on the power of attorney, stated that the minimum funding contribution for the plan year ending _____, has been timely made.

Therefore, we are no longer considering your request for a waiver of the minimum funding standard for the above-named pension plan and are closing our file on your request. We have sent a copy of this letter to the Employee Plans Classification Manager in _____

_____ pursuant to a power of attorney (Form 2848) on file with this office. If you have any questions concerning this matter, please contact _____

Sincerely,


James E. Holland, Jr., Manager
Employee Plans Technical